

## GOVERNMENT OF TELANGANA

### **ABSTRACT**

Revenue Department - The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Further amendments on Rates of Tax - Notification - Orders – Issued.

### **REVENUE (CT-II) DEPARTMENT**

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**G.O.Ms.No. 101**

**Dated: 04-09-2019**

**Read the following:-**

1. G.O.Ms.No.110, Revenue (CT-II) Department, Dated:29.6.2017.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/75/2017, Dated: 13.8.2019

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### **ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dated:4.9.2019

### **NOTIFICATION No. 12/2019- State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017 and as amended subsequently from time to time, namely:-

In the said notification,

- (a) in Schedule I – 2.5%,-

- (i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger or charging station for Electrically operated vehicles";
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- (ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation</i> .- For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.";
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- (b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

- (c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the word "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force with effect from the 1st of April, 2019.

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**NOTIFICATION No. 13/2019-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 12/2017 – State Tax (Rate), issued in G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017 and as amended subsequently from time to time namely:-

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or <i>Explanation.-</i> For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.'

2. This notification shall come into force with effect from the 1st of April, 2019.  
**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government,  
Revenue (CT & Ex) Department

Sf /Sc.

**//FORWARDED BY ORDER//**

**SECTION OFFICER.**